

**AMENDMENTS TO THE SPECIFICATION:**

Please delete the paragraph bridging pages 24 and 25 (that is, the paragraph beginning on page 24, line 20, through page 25, line 9), and substitute therefor the following new paragraph:

-- The decorative material of the present invention is further explained in detail by referring to Figs. 6 to 9. In Fig. 6, the respective portions of low-luster pattern ink layer 3, that is, a first sub-layer 3-a, a second sub-layer 3-b, a third sub-layer 3-c, ~~formed from inks 3-a, 3-b and 3-c~~ for forming the low-luster pattern ink layer 3, are different in thickness from each other. More specifically, the thicknesses of the respective ink coating layers of the low-luster pattern layer 3 are relatively reduced in the order of the sub-layers ~~inks~~ 3-a, 3-b and 3-c. The difference in thickness between the respective ink coating layers of the low-luster pattern layer 3 allows visual concave portions 4-a, 4-b and 4-c in the visual convexo-concave pattern obtained owing to existence of the low-gloss region 4 to be changed in gloss stepwise. As a result, the visual depths of the concave portions 4-c, 4-b and 4-a are stepwise increased in this order. The reason therefor is considered to be that since the respective sub-layers ~~inks~~ forming the low-luster pattern layer 3 are uneven in coating thickness, i.e., are coated such that the thicknesses thereof are reduced in the order of 3-a, 3-b and 3-c, the portion with a larger ink thickness shows a relatively low gloss whereas the portion with a small ink thickness shows a relatively high gloss, so that the gloss of the low-luster pattern layer 3 is stepwise changed in the order to 3-a, 3-b and 3-c. Thus, if the ink thickness is varied at further narrow intervals, the pattern can be observed such that the gloss thereof is changed continuously. --